IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 14723 of 2022

Rubina Senapati .... *Petitioner*

Mr. Sidhartha Ray, Advocate

-versus-

Income Tax Officer, National Faceless Assessment Centre (NeFAC) and others .... *Opposite Parties*

Mr. S.S. Mohapatra, Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

<u>ORDER</u>
30.06.2022

<u>Order No.</u>

01. 1.In the present case, the impugned notice under Section 148 of the Income Tax Act, 1961 seeking to reopen the Assessment Year for 2013-14, was issued on 31st March, 2021 which is beyond the period of six years of the close of the Assessment Year and therefore, it is clearly time-barred.

2. On the above short ground, the impugned notice dated 31st March, 2021 as well as all consequential proceedings thereto including the Assessment order dated 30th March, 2022 and the consequential demand are hereby quashed.

3. The writ petition is allowed in the above terms.

4. Urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S. Behera